

RULES OF  
DEPARTMENT OF REVENUE

CHAPTER 810-3-4

Any Income Received from Obligations of the United States

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810-3-4-.01	Interest or Other Income Received from Obligations of the United States or its Possessions, Agencies, or Instrumentalities
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810-3-4-.01. Interest or Other Income Received from Obligations of the United States or its Possessions, Agencies or Instrumentalities. Section 40-18-4, Code of Alabama 1975 is superseded by §40-18-14(2)d which excludes this interest income from obligations of the United States or its possessions, agencies or instrumentalities from gross income.

Author: Income Tax Division.

Authority: §§40-18-4 and 40-18-57, Code of Alabama 1975

History: Adopted September 22, 1982. Readopted through APA October 1, 1982.

Amended November 21, 1986.

Amended September 18, 1996, effective date October 23, 1996.